

Exhibit E

Estimated Staffing and Budget Plan

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FEBRUARY 1, 2023 THROUGH APRIL 30, 2023**

POSITION	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD	RANGE OF RATES
Partners	Four (4)	\$820.00-\$1,150.00
Associates	Four (4)	\$475.00-\$625.00
Paralegals	Two (2)	\$275.00-\$310.00
Legal Assistants	Two (2)	\$200.00

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD FEBRUARY 1, 2023 THROUGH APRIL 30, 2023**

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B110 - Asset Analysis and Recovery	50.00	\$33,150.00	42.20	\$28,303.50
B112 - Asset Disposition	300.00	\$198,900.00	226.60	\$152,278.50
B114 - Assumption/Rejection of Leases and Contracts	100.00	\$66,300.00	37.30	\$23,927.50
B116 - Avoidance Action Analysis	10.00	\$6,630.00	0.00	\$0.00
B118 - Board of Directors Matters	20.00	\$13,260.00	1.30	\$1,324.00
B119 - Budgeting	10.00	\$6,630.00	0.00	\$0.00
B120 - Business Operations	150.00	\$99,450.00	133.80	\$88,014.50
B122 - Case Administration	100.00	\$66,300.00	83.10	\$38,809.50
B124 - Claims Administration & Objections	25.00	\$16,575.00	21.20	\$14,711.00
B126 - Employee Benefits/Pensions	50.00	\$33,150.00	38.20	\$27,082.00
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	10.00	\$6,630.00	0.00	\$0.00
B134 - Hearings	300.00	\$198,900.00	247.90	\$153,148.00
B135 - Litigation	500.00	\$331,500.00	467.00	\$342,880.00
B136 - LRC Retention & Fee Matters	200.00	\$132,600.00	211.20	\$130,742.00
B138 - Committee Meetings/Communications	25.00	\$16,575.00	5.20	\$3,887.50
B140 - Creditor Inquiries	50.00	\$33,150.00	22.30	\$16,261.00
B141 - Lien Investigation	10.00	\$6,630.00	0.00	\$0.00
B142 - Non-Working Travel	10.00	\$6,630.00	2.20	\$1,265.00
B144 - Non-LRC Retention & Fee Matters	500.00	\$331,500.00	512.40	\$316,451.50
B146 - Plan and Disclosure Statement (including Business Plan)	25.00	\$16,575.00	24.60	\$15,719.00
B148 - Real Estate	10.00	\$6,630.00	0.00	\$0.00
B149 - Valuation	10.00	\$6,630.00	0.00	\$0.00

¹ Estimated fees based on an average hourly rate of \$663.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES¹	HOURS BILLED	FEES SOUGHT
B150 - Relief from Stay/Adequate Protection Proceeding	25.00	\$16,575.00	19.10	\$14,708.00
B151 - Schedules/Operating Reports	200.00	\$132,600.00	206.40	\$133,392.00
B152 - Tax Issues	10.00	\$6,630.00	0.70	\$619.00
B160 - Examiner	200.00	\$132,600.00	192.70	\$151,279.50
TOTAL	2,900.00	\$1,922,700.00	2,495.40	\$1,654,803.00